

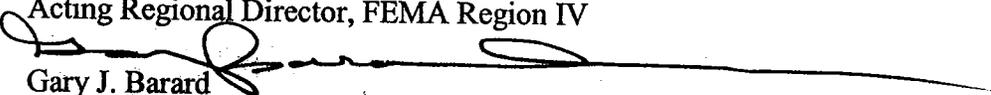


# Homeland Security

May 26, 2004

## MEMORANDUM

TO: Mary Lynne Miller  
Acting Regional Director, FEMA Region IV

FROM:   
Gary J. Barard  
Field Office Director

SUBJECT: Edgecombe County Schools, North Carolina  
FEMA Disaster No. 1292-DR-FL  
Audit Report No. DA-27-04

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The Office of Inspector General (OIG) audited public assistance funds awarded to Edgecombe County Schools, North Carolina. The objective of the audit was to determine whether the County Schools accounted for and expended FEMA funds according to federal regulations and FEMA guidelines.

The County Schools received an award of \$9.3 million from the North Carolina Emergency Management Agency, a FEMA grantee, for debris removal, emergency protective measures, and repair of facilities damaged as a result of Hurricane Floyd in September 1999. The award provided 90 percent funding for 8 large projects and 13 small projects<sup>1</sup>.

The audit covered the period September 1999 to September 2002. During this period, the County Schools claimed \$9,263,198 and received \$8,336,878 of FEMA funds.

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The OIG performed the audit under the authority of the Inspector General Act of 1978, as amended, and according to generally accepted government auditing standards. The audit included tests of the County Schools' accounting records, a judgmental sample of expenditures, and other auditing procedures considered necessary under the circumstances.

The OIG determined that the County Schools accounted for and used FEMA funds according to federal regulations and FEMA guidelines. On May 24, 2004, County Schools officials were informed of the audit results. Since this report contains no recommendations, a response is not required.

Should you have any questions concerning this report, please contact George Peoples or me, at (770) 220-5242.

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<sup>1</sup> According to FEMA regulations, a large project costs \$47,800 or more and a small project costs less than \$47,800.